

COUNTY OF WILSON, KANSAS

Financial Statements  
and  
Supplemental Information  
with  
Report of Independent Auditors

For the Year Ended December 31, 2012

County of Wilson, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2011

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Wilson County  
Fredonia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wilson County, Fredonia, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Wilson County, Fredonia, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wilson County, Fredonia, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wilson County, Fredonia, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated November 29, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Wilson County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlotterbeck and Burns, LLC*

November 21, 2013

Wilson County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 843,916		3,701,990	3,555,341	990,565	144,885	1,135,450
Special Purpose:							
Ambulance	1		273,232	253,800	19,433		19,433
Appraiser's Cost	8,362		300,901	248,730	60,533	3,601	64,134
Conservation District	1		21,664	20,000	1,665		1,665
Direct Election	12,760		32,773	44,668	865	825	1,690
Economic Development	65,064		110	4,561	60,613	10,000	70,613
Extension Council	1		69,142	64,000	5,143		5,143
Health	( 5,363 )		459,439	432,080	21,996	9,251	31,247
Historical Society	1		5,081	4,640	442		442
Hospital Maintenance	1		116,696	108,000	8,697		8,697
Mental Health			43,255	40,000	3,255		3,255
Intellectual Disability			21,664	20,000	1,664		1,664
Noxious Weed	10,774		30,306	27,333	13,747	12	13,759
Road and Bridge	399,811		1,874,437	1,791,532	482,716	15,865	498,581
Rural Fire District No. 1	1		61,012	59,000	2,013		2,013
Service Program for the Elderly	1		68,339	63,200	5,140		5,140
Special Alcohol Program			10,620	10,620			
Special Bridge	291,050		3,781	13,875	280,956		280,956
Special Liability	47,034		12	4,000	43,046		43,046
Special Park and Recreation			2,262	2,262			
Tourism and Convention Promotion	6,777		1,280		8,057		8,057
Special Equipment Reserve	48,212		15,000	16,428	46,784		46,784
Special Noxious Weed	46,533		7,000		53,533		53,533
Special Highway	562,858			10,705	552,153		552,153
Special Machinery	414,757		300,000	392,095	322,662	10,098	332,760
Emergency Telephone Service	14,673		50,528	20,785	44,416		44,416
Emergency Telephone Service - Wireless	35,551		16,067	28,556	23,062	214	23,276
Bond and Interest:							
Jail Bond and Interest	284,767		410	285,177			
Expendable Trusts:							
Motor Vehicle Operating	1,683		93,210	83,190	11,703	2,082	13,785
Prosecuting Attorney Training	12,070		2,945	3,229	11,786		11,786
Special Law Enforcement Trust	5,049		5,506	119	10,436		10,436
Register of Deeds Technology	11,154		11,802	5,350	17,606		17,606
Sheriff's Special Donations	2,520		1,820	1,918	2,422		2,422
Community Corrections Grant			360,829	349,079	11,750	2,810	14,560
Registered Offenders Fees	972		3,250	2,393	1,829		1,829
Bioterrorism Grant	8,031		3,770	2,552	9,249		9,249
SLVC Grant	50,677			31,197	19,480		19,480
Federal Aid - Health	107		885	385	607		607

The notes to the financial statements are an integral part of this statement.

Wilson County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Flex-Savings			121,410	34,655	86,755		86,755
Community Development Block Grant	1,086				1,086		1,086
Emergency Preparedness Grant	(2) 21,890	40	652	21,970	612		612
Clock Tower Donations	68			68			
Juvenile Justice Authority			436,517	370,506	66,011	2,744	68,755
Diversion Fees	13,995		15,316	14,265	15,046	2,000	17,046
KDHE - BWM Site Cleanup Grant	4,625				4,625		4,625
Total Primary Government (1)	<u>3,221,470</u>	<u>40</u>	<u>8,544,913</u>	<u>8,442,264</u>	<u>3,324,159</u>	<u>204,387</u>	<u>3,528,546</u>
Composition of Cash:							
Cash and Cash Items on Hand							879
Community National Bank, Neodesha, Ks							1,115,299
First Federal Savings & Loan, Neodesha, Ks							236,644
First National Bank of Fredonia, Fredonia, Ks							5,985,271
First Neodesha Bank, Neodesha, Ks							1,864,685
State Bank of Kansas, Fredonia, Ks							553,502
Less: Agency Funds							( 6,227,736)
Adjustment for Rounding							2
Total Primary Government (1)							<u>3,528,546</u>

(1) Excluding Agency Funds  
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled



County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2012

**Note 1**      **Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The County of Wilson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Wilson, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2012:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

County of Wilson, Kansas  
Notes to Financial Statements  
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**C. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

**Departure from Generally Accepted Accounting Principles**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments during 2012.

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2012

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund  
Special Machinery Fund  
Special Highway Fund  
Special Equipment Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2012

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

The Jail Bond and Interest Fund unfavorable variance displayed on Schedule 1 is exempt from the Kansas Budget Law because the variance resulted from a residual equity transfer which is exempt from the Budget Law limitation.

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2012

Compliance with Kansas Depository Security Law

Deposits in one bank exceeded depository security in the total amount of \$10,933.

**Note 3**      **Detail Notes on All Funds and Account Groups**

**A. Assets:**

Deposits and Investments

The County held no investments As of December 31, 2012.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 allows the County to invest idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At December 31, 2012, the carrying amount of the County's deposits was \$9,766,831 and the bank balance was \$10,147,812. Of the bank balance, \$1,248,077 was secured by federal depository insurance and of the remaining \$8,899,735, \$8,588,802 was collateralized with securities held by the pledging financial institution's agents in the County's name, \$300,000 was secured by letters of credit and \$10,933 was under secured and at risk.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2012, in accordance with K.S.A. 75-1120(a).

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2012

**B. Liabilities:**

Defined Benefit Pension Plan

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Wilson County assessed valuation at July 1, 2012 was \$77,765,793. There was no outstanding general obligation bonded debt at December 31, 2012. The resulting legal debt margin was \$2,333,000. Motor vehicle valuation was not considered in this computation.

The county issued \$4,845,000 general obligation sales tax bonds on September 15, 2001 for the purpose of constructing a new seventy three bed jail facility. The interest rates for the bond issue ranged from 4.15% to 6.00%. The bonds reach final maturity October 1, 2021. The bonds were serviced with a special one percent sales tax approved by local referendum. During the 2010 fiscal year, the County had accumulated sufficient sales tax revenues that these general obligation sales tax bonds were defeased in essence. The County purchased U.S. Government securities which were placed in a trust account. Maturities of the U.S. Government securities will service all remaining

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2012

outstanding general obligation sales tax bonds through their final maturity. Collection of sales tax for the service of these bonds was simultaneously discontinued.

Changes in long-term liabilities for the fiscal year were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>Capital Leases:</u>									
TAC Controls	4.64%	8/14/2007	715,281	8/14/2022	569,272		40,781	528,491	26,464
Cat Grader	4.85%	1/28/2008	158,950	1/28/2013	68,137		33,264	34,873	3,308
Cat Grader	4.63%	5/27/2008	141,712	5/27/2012	60,552		29,588	30,964	2,810
2 Volvo Graders	4.60%	4/1/2010	267,170	4/1/2015	218,422		50,962	167,460	10,067
Cat Grader	2.60%	8/15/2011	174,269	8/15/2016	174,269		33,076	141,193	4,549
Cat Grader	0.00%	9/13/2011	121,185	9/29/2014	111,086		40,395	70,691	
Total Capital Leases			<u>1,578,567</u>		<u>1,201,738</u>	<u>0</u>	<u>228,066</u>	<u>973,672</u>	<u>47,198</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018/22</u>	<u>Totals</u>
<u>Principal</u>							
Capital Leases							
TAC Controls	42,744	44,725	46,799	48,919	51,236	294,068	528,491
Cat Grader	34,873						34,873
Cat Grader	30,965						30,965
2 Volvo Graders	53,331	55,783	58,346				167,460
Cat Grader	33,950	34,834	35,741	36,669			141,194
Cat Grader	40,395	30,296					70,691
Total Capital Leases	<u>236,258</u>	<u>165,638</u>	<u>140,886</u>	<u>85,588</u>	<u>51,236</u>	<u>294,068</u>	<u>973,674</u>
Total Principal	<u>236,258</u>	<u>165,638</u>	<u>140,886</u>	<u>85,588</u>	<u>51,236</u>	<u>294,068</u>	<u>973,674</u>
<u>Interest</u>							
Capital Leases Interest							
TAC Controls	24,501	22,520	20,446	18,327	16,009	42,158	143,961
Cat Grader	1,698						1,698
Cat Grader	1,433						1,433
2 Volvo Graders	7,697	5,246	2,682				15,625
Cat Grader	3,676	2,792	1,885	957			9,310
Cat Grader							-
Total Capital Leases Interest		<u>30,558</u>	<u>25,013</u>	<u>19,284</u>	<u>16,009</u>	<u>42,158</u>	<u>172,027</u>
Total Interest	<u>39,005</u>	<u>30,558</u>	<u>25,013</u>	<u>19,284</u>	<u>16,009</u>	<u>42,158</u>	<u>172,027</u>
Total Principal and Interest	<u>275,263</u>	<u>196,196</u>	<u>165,899</u>	<u>104,872</u>	<u>67,245</u>	<u>336,226</u>	<u>1,145,701</u>

Other Employee Benefits:

Vacation and Sick Leave

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 15 days of vacation time earned in a twelve-month period and a maximum

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2012

accumulation of 10 days sick leave. Upon termination of employment, resignation or retirement, an employee's unused vacation on sick leave will be forfeited.

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 5,755
Road and Bridge Fund	Special Machinery Fund	300,000
Jail Bond and Interest	General Fund	285,177
Appraiser's Cost Fund	Special Equipment Reserve Fund	15,000
Noxious Weed Fund	Special Noxious Weed C/O	7,000

**Note 4 Summary Disclosure of Significant Contingencies**

**Federally Assisted Programs - Compliance Audits**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Note 5 Closure and Postclosure Care Costs of Landfill**

The County currently operates a construction and demolition landfill. The County's sanitary waste disposal is handled through a transfer station. The County's sanitary landfill has been closed and engineering studies show the previously filled areas to be adequately covered. State and Federal environmental protection laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$15,810 per year or a total of \$474,300

**Note 6 Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; error and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Torts, error and omissions	Purchased Commercial Insurance	None
Workers Compensation and Health	Purchased Commercial Insurance	None
Physical property loss and natural Disasters	Purchased Commercial Insurance	None

**Note 7 Hospital Revenue Bonds**

The County Commission approved two resolutions on October 23, 2006, authorizing the issuance of Series 2006 hospital revenue bonds for the purpose of providing funds to pay a portion of the costs to construct, furnish and equip an acute care hospital facility. Two issues were authorized totaling \$12,000,000. These bonds are to be serviced exclusively from hospital revenues.



County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2012

**Note 8**      **Federal Financial Assistance**

During 2012, the County expended federal assistance from the following programs:

FEMA Emergency Planning	\$ 4,422
WIC	27,147
Bio Terrorism	9,375
MCH	7,713
Immunizations	1,844
Other Minor Grants	<u>417</u>
Total	<u>50,918</u>

Wilson County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 3,736,778	3,555,341	181,437
Special Revenue:			
Ambulance	253,800	253,800	
Appraiser's Cost	279,910	248,730	31,180
Conservation District	20,000	20,000	
Direct Election	49,221	44,668	4,553
Economic Development	65,000	4,561	60,439
Extension Council	64,000	64,000	
Health	441,283	432,080	9,203
Historical Society	4,640	4,640	
Hospital Maintenance	108,000	108,000	
Mental Health	40,000	40,000	
Intellectual Disability	20,000	20,000	
Noxious Weed	28,600	27,333	1,267
Road and Bridge	2,090,912	1,791,532	299,380
Rural Fire District No. 1	60,000	59,000	1,000
Service Program for the Elderly	63,200	63,200	
Special Alcohol Program	31,900	10,620	21,280
Special Bridge	206,000	13,875	192,125
Special Liability	54,600	4,000	50,600
Special Park and Recreation	5,800	2,262	3,538
Tourism and Convention Promotion	16,000		16,000
Special Noxious Weed	36,600		36,600
Emergency Telephone Service	68,000	20,785	47,215
Emergency Telephone Service - Wireless	36,000	28,556	7,444
Debt Service:			
Jail Bond and Interest		285,177	( 285,177 )
Totals	<u>7,780,244</u>	<u>7,102,160</u>	<u>678,084</u>

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,305,650	2,533,327	2,442,431	90,896
Motor Vehicle Tax	214,239	275,807	154,109	121,698
Recreational Vehicle Tax	4,870	5,048	2,897	2,151
Delinquent Tax	46,751	97,734	113,425	( 15,691)
16/20 M Truck Tax	23,157	19,677	11,793	7,884
In Lieu of Tax	6,591	5,453	3,529	1,924
Mineral Production Tax	44,195	22,134	26,000	( 3,866)
Neighborhood Revitalization Rebates	686	631		631
Interest on Tax	67,568	100,022	40,000	60,022
Total Taxes	<u>2,713,707</u>	<u>3,059,833</u>	<u>2,794,184</u>	<u>265,649</u>
Intergovernmental				
Oil and Gas Depletion Fund	287,716			
Local Alcoholic Liquor Tax	2,006	2,262	2,200	62
Contracts with Other Governments		40,000	32,000	8,000
Total Intergovernmental	<u>289,722</u>	<u>42,262</u>	<u>34,200</u>	<u>8,062</u>
Licenses, Fees, and Permits				
Mortgage Registration	57,554	50,972	40,000	10,972
Officer Fees	56,341	65,722	45,750	19,972
Landfill Fees	66,597	83,212	35,000	48,212
Total Licenses, Fees, and Permits	<u>180,492</u>	<u>199,906</u>	<u>120,750</u>	<u>79,156</u>
Use of Money and Property				
Interest on Investments	55,145	38,191	40,000	( 1,809)
Rent		26,400		26,400
Total Use of Money and Property	<u>55,145</u>	<u>64,591</u>	<u>40,000</u>	<u>24,591</u>
Transfers				
Operating Transfers In	19,967	5,755	15,000	( 9,245)
Residual Equity Transfer In	537,120	285,177		285,177
Total Transfers	<u>557,087</u>	<u>290,932</u>	<u>15,000</u>	<u>275,932</u>
Miscellaneous				
Other	10,362	5,780		5,780
Total Cash Receipts / Revenue	<u>3,806,515</u>	<u>3,663,304</u>	<u>3,004,134</u>	<u>659,170</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	43,343	43,228	42,744	( 484)
Contractual Services	2,125	1,520	1,350	( 170)
Commodities	115	33	100	67
Employee Benefits	24,217	22,864	27,285	4,421
Total County Commission	<u>69,800</u>	<u>67,645</u>	<u>71,479</u>	<u>3,834</u>
County Clerk				
Personal Services	83,069	84,007	84,788	781
Contractual Services	3,963	7,229	4,440	( 2,789)
Commodities	917	701	1,100	399
Capital Outlay			1,000	1,000
Employee Benefits	33,004	31,121	33,265	2,144
Reimbursed Expense		( 75)		75
Total County Clerk	<u>120,953</u>	<u>122,983</u>	<u>124,593</u>	<u>1,610</u>
County Treasurer				
Personal Services	93,806	92,273	100,253	7,980
Contractual Services	12,989	11,685	15,420	3,735
Commodities	4,437	3,062	3,650	588
Capital Outlay	607			
Employee Benefits	53,791	48,820	58,211	9,391
Total County Treasurer	<u>165,630</u>	<u>155,840</u>	<u>177,534</u>	<u>21,694</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	89,234	95,272	100,731	5,459
Contractual Services		7,853	10,457	7,800	( 2,657)
Commodities		2,016	990	2,000	1,010
Capital Outlay		1,287	309	1,000	691
Employee Benefits		38,588	36,281	39,568	3,287
Reimbursed Expense			( 55)		55
Total County Attorney		<u>138,978</u>	<u>143,254</u>	<u>151,099</u>	<u>7,845</u>
Register of Deeds					
Personal Services		61,432	62,454	63,137	683
Contractual Services		5,373	5,429	5,600	171
Commodities		1,542	1,232	1,300	68
Capital Outlay		4,637	2,920	4,500	1,580
Employee Benefits		28,105	27,193	29,722	2,529
Total Register of Deeds		<u>101,089</u>	<u>99,228</u>	<u>104,259</u>	<u>5,031</u>
Indigent Defense					
Indigent Defense		107,223	118,563	100,000	( 18,563)
Reimbursed Expense	(	<u>45,343)</u>	( 38,686)		38,686
Total Indigent Defense		<u>61,880</u>	<u>79,877</u>	<u>100,000</u>	<u>20,123</u>
Unified Court					
Contractual Services		50,150	49,208	65,000	15,792
Commodities		9,429	9,329	11,410	2,081
Capital Outlay		16,573	6,355	4,000	( 2,355)
Reimbursed Expense	(	<u>376)</u>			
Total Unified Court		<u>75,776</u>	<u>64,892</u>	<u>80,410</u>	<u>15,518</u>
Courthouse General					
Contractual Services		193,232	188,268	326,300	138,032
Commodities		57,272	68,595	57,230	( 11,365)
Capital Outlay		119,909	164,123	118,470	( 45,653)
Reimbursed Expense	(	<u>845)</u>	( 518)		518
Total Courthouse General		<u>369,568</u>	<u>420,468</u>	<u>502,000</u>	<u>81,532</u>
Data Processing					
Personal Services		31,143	17,544	20,000	2,456
Contractual Services		12,590	22,118	16,000	( 6,118)
Commodities		1,420	1,137	2,000	863
Capital Outlay		2,898	2,122	4,000	1,878
Employee Benefits		10,112	5,634	1,742	( 3,892)
Reimbursed Expense	(	<u>20)</u>			
Total Data Processing		<u>58,143</u>	<u>48,555</u>	<u>43,742</u>	<u>( 4,813)</u>
Janitor					
Personal Services		52,145	49,943	52,254	2,311
Contractual Services		713	969	620	( 349)
Commodities		5,705	6,120	6,700	580
Capital Outlay		792	767	800	33
Employee Benefits		29,338	29,989	33,411	3,422
Total Janitor		<u>88,693</u>	<u>87,788</u>	<u>93,785</u>	<u>5,997</u>
County Coordinator					
Personal Services		33,135	38,132	33,872	( 4,260)
Contractual Services		3,222	4,720	3,750	( 970)
Commodities		25	237	300	63
Capital Outlay		431	188	500	312
Employee Benefits		12,267	12,062	12,048	( 14)
Reimbursed Expense	(	<u>165)</u>			
Total County Coordinator		<u>48,915</u>	<u>55,339</u>	<u>50,470</u>	<u>( 4,869)</u>
Zoning					
Contractual Services		182	95	600	505
Commodities				400	400
Total Zoning		<u>182</u>	<u>95</u>	<u>1,000</u>	<u>905</u>

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Total General Government	\$	<u>1,299,607</u>	<u>1,345,964</u>	<u>1,500,371</u>	<u>154,407</u>
Public Safety					
Sheriff					
Personal Services		871,562	843,917	767,865	( 76,052)
Contractual Services		185,446	193,322	200,950	7,628
Commodities		201,775	210,956	228,000	17,044
Capital Outlay		53,368	23,623	5,000	( 18,623)
Employee Benefits		354,548	307,677	338,973	31,296
Reimbursed Expense	(	<u>298,844)</u>	<u>( 113,444)</u>	<u>( 150,000)</u>	<u>( 36,556)</u>
Total Sheriff		<u>1,367,855</u>	<u>1,466,051</u>	<u>1,390,788</u>	<u>( 75,263)</u>
E911 - Dispatch					
Personal Services		179,388	180,028	183,523	3,495
Contractual Services		688		1,500	1,500
Commodities		935	1,122	1,000	( 122)
Capital Outlay			388		( 388)
Employee Benefits		<u>66,830</u>	<u>60,007</u>	<u>68,905</u>	<u>8,898</u>
Total E911 - Dispatch		<u>247,841</u>	<u>241,545</u>	<u>254,928</u>	<u>13,383</u>
Sheriff - Corrections					
Employee Benefits		<u>1,381</u>			
Juvenile Detention					
Contractual Services		<u>57,012</u>	<u>72,541</u>	<u>53,027</u>	<u>( 19,514)</u>
Fire Protection					
Capital Outlay			<u>10,000</u>		<u>( 10,000)</u>
Emergency Preparedness					
Personal Services		29,853	13,837	30,492	16,655
Contractual Services		1,740	2,423	2,600	177
Commodities		1,652	3,365	4,450	1,085
Employee Benefits		<u>11,642</u>	<u>1,975</u>	<u>12,122</u>	<u>10,147</u>
Total Emergency Preparedness		<u>44,887</u>	<u>21,600</u>	<u>49,664</u>	<u>28,064</u>
Emergency Telephone Service					
Capital Outlay Projects					
Total Public Safety		<u>1,718,976</u>	<u>1,811,737</u>	<u>1,748,407</u>	<u>( 63,330)</u>
Health					
Coroner					
Contractual Services		22,458	34,385	20,000	( 14,385)
Reimbursed Expense			<u>( 2,523)</u>		<u>2,523</u>
Total Coroner		<u>22,458</u>	<u>31,862</u>	<u>20,000</u>	<u>( 11,862)</u>
Agriculture					
Agricultural Appropriations					
Fair		<u>17,200</u>	<u>17,200</u>	<u>17,200</u>	
Economic Development					
Capital Outlay				<u>118,500</u>	<u>118,500</u>
Economic Development					
Capital Outlay				<u>8,000</u>	<u>8,000</u>
Total Economic Development				<u>126,500</u>	<u>126,500</u>
Sanitation					
Commodities			<u>271</u>		<u>( 271)</u>
Landfill					
Contractual Services		306,808	292,995	164,100	( 128,895)
Commodities			16,626	153,500	136,874
Capital Outlay		<u>9,896</u>		<u>5,000</u>	<u>5,000</u>
Total Landfill		<u>316,704</u>	<u>309,621</u>	<u>322,600</u>	<u>12,979</u>
Household Hazardous Waste					
Contractual Services				1,200	1,200
Capital Outlay				<u>500</u>	<u>500</u>
Total Household Hazardous Waste				<u>1,700</u>	<u>1,700</u>
Total Sanitation		<u>316,704</u>	<u>309,892</u>	<u>324,300</u>	<u>14,408</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Transfers				
Operating Transfers Out	\$	15,000		
Total Expenditures and Transfers		<u>3,389,945</u>	<u>3,516,655</u>	<u>3,736,778</u>
				<u>220,123</u>
Receipts Over (Under)				
Expenditures and Transfers		416,570	146,649	
Unencumbered Cash, Beginning		426,579	843,916	
Prior Year Encumbr. Cancelled		<u>767</u>		
Unencumbered Cash, Ending		<u>843,916</u>	<u>990,565</u>	

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	187,851	239,057	230,473	8,584
Motor Vehicle Tax		21,056	22,530	12,581	9,949
Recreational Vehicle Tax		479	412	236	176
Delinquent Tax		4,562	8,844	9,259	( 415)
16/20 M Truck Tax		2,059	1,935	963	972
In Lieu of Tax		538	454	288	166
Total Cash Receipts / Revenue		<u>216,545</u>	<u>273,232</u>	<u>253,800</u>	<u>19,432</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>216,544</u>	<u>253,800</u>	<u>253,800</u>	
Total Expenditures and Transfers		<u>216,544</u>	<u>253,800</u>	<u>253,800</u>	
Receipts Over (Under)					
Expenditures and Transfers		1	19,432		
Unencumbered Cash, Beginning			1		
Unencumbered Cash, Ending		<u>1</u>	<u>19,433</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	235,399	260,137	250,791	9,346
Motor Vehicle Tax		20,678	28,101	15,704	12,397
Recreational Vehicle Tax		471	514	295	219
Delinquent Tax		4,575	9,793	11,558	( 1,765)
16/20 M Truck Tax		1,815	1,901	1,202	699
In Lieu of Tax		672	455	360	95
Total Taxes		<u>263,610</u>	<u>300,901</u>	<u>279,910</u>	<u>20,991</u>
Intergovernmental					
Federal Financial Assistance		51			
Total Cash Receipts / Revenue		<u>263,661</u>	<u>300,901</u>	<u>279,910</u>	<u>20,991</u>
Expenditures and Transfers					
General Government					
Personal Services		123,268	110,782	145,440	34,658
Contractual Services		60,952	65,903	57,040	( 8,863)
Commodities		6,076	8,327	10,500	2,173
Capital Outlay			843		( 843)
Employee Benefits		59,515	52,806	66,930	14,124
Reimbursed Expense	(	<u>3,794</u> )	<u>( 4,931)</u>		<u>4,931</u>
Total General Government		<u>246,017</u>	<u>233,730</u>	<u>279,910</u>	<u>46,180</u>
Transfers					
Operating Transfers Out		<u>10,000</u>	<u>15,000</u>		<u>( 15,000)</u>
Total Expenditures and Transfers		<u>256,017</u>	<u>248,730</u>	<u>279,910</u>	<u>31,180</u>
Receipts Over (Under)					
Expenditures and Transfers		7,644	52,171		
Unencumbered Cash, Beginning		<u>718</u>	<u>8,362</u>		
Unencumbered Cash, Ending		<u>8,362</u>	<u>60,533</u>		



Wilson County, Kansas  
Conservation District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	16,690	18,661	17,924	737
Motor Vehicle Tax		1,855	2,003	1,120	883
Recreational Vehicle Tax		42	37	21	16
Delinquent Tax		393	757	823	( 66)
16/20 M Truck Tax		197	170	86	84
In Lieu of Tax		48	36	26	10
Total Cash Receipts / Revenue		<u>19,225</u>	<u>21,664</u>	<u>20,000</u>	<u>1,664</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>19,224</u>	<u>20,000</u>	<u>20,000</u>	
Total Expenditures and Transfers		<u>19,224</u>	<u>20,000</u>	<u>20,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		1	1,664		
Unencumbered Cash, Beginning			1		
Unencumbered Cash, Ending		<u>1</u>	<u>1,665</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	1,241	31,891	30,728	1,163
Motor Vehicle Tax		694	178	98	80
Recreational Vehicle Tax		16	3	2	1
Delinquent Tax		324	585	72	513
16/20 M Truck Tax		287	63	7	56
In Lieu of Tax		4	53	2	51
Total Cash Receipts / Revenue		<u>2,566</u>	<u>32,773</u>	<u>30,909</u>	<u>1,864</u>
Expenditures and Transfers					
General Government					
Personal Services		10,434	10,146	10,500	354
Contractual Services		8,149	19,355	21,950	2,595
Commodities		988	13,612	13,000	( 612)
Capital Outlay		6,447	1,517	2,000	483
Employee Benefits		1,557	1,584	1,771	187
Reimbursed Expense	(	<u>2,068</u>	<u>( 1,546)</u>		<u>1,546</u>
Total Expenditures and Transfers		<u>25,507</u>	<u>44,668</u>	<u>49,221</u>	<u>4,553</u>
Receipts Over (Under)					
Expenditures and Transfers	(	22,941)	( 11,895)		
Unencumbered Cash, Beginning		<u>35,701</u>	<u>12,760</u>		
Unencumbered Cash, Ending		<u>12,760</u>	<u>865</u>		

Wilson County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ ( 283)			
Motor Vehicle Tax	21			
Delinquent Tax	188	110		110
16/20 M Truck Tax	413			
Total Cash Receipts / Revenue	<u>339</u>	<u>110</u>	<u></u>	<u>110</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	<u>4,700</u>	<u>4,561</u>	<u>65,000</u>	<u>60,439</u>
Total Expenditures and Transfers	<u>4,700</u>	<u>4,561</u>	<u>65,000</u>	<u>60,439</u>
Receipts Over (Under)				
Expenditures and Transfers	( 4,361)	( 4,451)		
Unencumbered Cash, Beginning	<u>69,425</u>	<u>65,064</u>		
Unencumbered Cash, Ending	<u>65,064</u>	<u>60,613</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	53,310	59,535	57,378	2,157
Motor Vehicle Tax		5,966	6,395	3,572	2,823
Recreational Vehicle Tax		136	117	67	50
Delinquent Tax		1,302	2,433	2,628	( 195)
16/20 M Truck Tax		594	548	273	275
In Lieu of Tax		153	114	82	32
Total Cash Receipts / Revenue		<u>61,461</u>	<u>69,142</u>	<u>64,000</u>	<u>5,142</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>61,460</u>	<u>64,000</u>	<u>64,000</u>	
Total Expenditures and Transfers		<u>61,460</u>	<u>64,000</u>	<u>64,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		1	5,142		
Unencumbered Cash, Beginning			1		
Unencumbered Cash, Ending		<u>1</u>	<u>5,143</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	196,355	214,508	206,748	7,760
Motor Vehicle Tax		12,243	23,400	13,090	10,310
Recreational Vehicle Tax		278	429	246	183
Delinquent Tax		3,167	7,544	9,634	( 2,090)
16/20 M Truck Tax		1,807	1,122	1,002	120
In Lieu of Tax		560	417	300	117
Total Taxes		<u>214,410</u>	<u>247,420</u>	<u>231,020</u>	<u>16,400</u>
Intergovernmental					
Federal Financial Assistance		50,897	46,481	75,000	( 28,519)
State Grant		16,643	17,909		17,909
Contracts with Other Governments		12,322	14,786		14,786
Total Intergovernmental		<u>79,862</u>	<u>79,176</u>	<u>75,000</u>	<u>4,176</u>
Licenses, Fees, and Permits					
Officer Fees			6,070		6,070
Service Fees		151,788	126,773	132,443	( 5,670)
Total Licenses, Fees, and Permits		<u>151,788</u>	<u>132,843</u>	<u>132,443</u>	<u>400</u>
Total Cash Receipts / Revenue		<u>446,060</u>	<u>459,439</u>	<u>438,463</u>	<u>20,976</u>
Expenditures and Transfers					
Health					
Personal Services		262,686	244,075	262,565	18,490
Contractual Services		28,195	31,879	26,100	( 5,779)
Commodities		56,882	53,389	33,000	( 20,389)
Capital Outlay			5,605	6,000	395
Employee Benefits		109,445	97,940	113,618	15,678
Reimbursed Expense			( 808)		808
Total Expenditures and Transfers		<u>457,208</u>	<u>432,080</u>	<u>441,283</u>	<u>9,203</u>
Receipts Over (Under)					
Expenditures and Transfers	(	11,148)	27,359		
Unencumbered Cash, Beginning		<u>5,785</u>	( 5,363)		
Unencumbered Cash, Ending	(	<u>5,363)</u>	<u>21,996</u>		

Wilson County, Kansas  
Historical Society Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	3,881	4,382	4,159	223
Motor Vehicle Tax		429	466	259	207
Recreational Vehicle Tax		10	9	5	4
Delinquent Tax		95	177	191	( 14)
16/20 M Truck Tax		43	39	20	19
In Lieu of Tax		11	8	6	2
Total Cash Receipts / Revenue		<u>4,469</u>	<u>5,081</u>	<u>4,640</u>	<u>441</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>4,468</u>	<u>4,640</u>	<u>4,640</u>	
Total Expenditures and Transfers		<u>4,468</u>	<u>4,640</u>	<u>4,640</u>	
Receipts Over (Under)					
Expenditures and Transfers		1	441		
Unencumbered Cash, Beginning			1		
Unencumbered Cash, Ending		<u>1</u>	<u>442</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Social Services for Aged and Poor				
Capital Outlay		2,357		2,357
Total Expenditures and Transfers		2,357		2,357
Receipts Over (Under)				
Expenditures and Transfers	(	2,357)		
Unencumbered Cash, Beginning		2,357		
Unencumbered Cash, Ending				

Wilson County, Kansas  
Hospital Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 90,001	100,485	96,825	3,660	
Motor Vehicle Tax	10,026	10,795	6,027	4,768	
Recreational Vehicle Tax	228	197	113	84	
Delinquent Tax	2,194	4,105	4,436	( 331)	
16/20 M Truck Tax	1,003	921	461	460	
In Lieu of Tax	258	193	138	55	
Total Cash Receipts / Revenue	<u>103,710</u>	<u>116,696</u>	<u>108,000</u>	<u>8,696</u>	
Expenditures and Transfers					
Health					
Contractual Services	<u>103,709</u>	<u>108,000</u>	<u>108,000</u>		
Total Expenditures and Transfers	<u>103,709</u>	<u>108,000</u>	<u>108,000</u>		
Receipts Over (Under)					
Expenditures and Transfers	1	8,696			
Unencumbered Cash, Beginning	<u>1</u>	<u>1</u>			
Unencumbered Cash, Ending	<u>1</u>	<u>8,697</u>			



## Mental Health Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	33,395	37,248	35,854	1,394
Motor Vehicle Tax		3,683	4,005	2,236	1,769
Recreational Vehicle Tax		84	73	42	31
Delinquent Tax		810	1,520	1,646	( 126)
16/20 M Truck Tax		372	338	171	167
In Lieu of Tax		96	71	51	20
Total Cash Receipts / Revenue		<u>38,440</u>	<u>43,255</u>	<u>40,000</u>	<u>3,255</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>38,440</u>	<u>40,000</u>	<u>40,000</u>	
Total Expenditures and Transfers		<u>38,440</u>	<u>40,000</u>	<u>40,000</u>	
Receipts Over (Under)					
Expenditures and Transfers			3,255		
Unencumbered Cash, Beginning		<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending		<u>          </u>	<u>3,255</u>		

Wilson County, Kansas  
Intellectual Disability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 16,619	18,662	17,935	727
Motor Vehicle Tax	1,890	1,994	1,114	880
Recreational Vehicle Tax	43	36	21	15
Delinquent Tax	406	762	819	( 57)
16/20 M Truck Tax	186	174	85	89
In Lieu of Tax	48	36	26	10
Total Cash Receipts / Revenue	<u>19,192</u>	<u>21,664</u>	<u>20,000</u>	<u>1,664</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>19,192</u>	<u>20,000</u>	<u>20,000</u>	
Total Expenditures and Transfers	<u>19,192</u>	<u>20,000</u>	<u>20,000</u>	
Receipts Over (Under)				
Expenditures and Transfers		1,664		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>1,664</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ ( 414)	29,550	28,444	1,106
Motor Vehicle Tax	1,165	5		5
Recreational Vehicle Tax	26			
Delinquent Tax	491	605		605
16/20 M Truck Tax	487	105		105
In Lieu of Tax		41		41
Total Cash Receipts / Revenue	<u>1,755</u>	<u>30,306</u>	<u>28,444</u>	<u>1,862</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	11,417	13,249	12,600	( 649)
Commodities	6,402	7,525	16,000	8,475
Employee Benefits	1,064	1,061		( 1,061)
Reimbursed Expense		( 1,502)		1,502
Total Agriculture	<u>18,883</u>	<u>20,333</u>	<u>28,600</u>	<u>8,267</u>
Transfers				
Operating Transfers Out	<u>10,000</u>	<u>7,000</u>		( 7,000)
Total Expenditures and Transfers	<u>28,883</u>	<u>27,333</u>	<u>28,600</u>	<u>1,267</u>
Receipts Over (Under)				
Expenditures and Transfers	( 27,128)	2,973		
Unencumbered Cash, Beginning	<u>37,902</u>	<u>10,774</u>		
Unencumbered Cash, Ending	<u>10,774</u>	<u>13,747</u>		

Wilson County, Kansas  
Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,104,635	1,177,526	1,135,354	42,172
Motor Vehicle Tax	163,771	133,418	74,396	59,022
Recreational Vehicle Tax	3,723	2,437	1,398	1,039
Delinquent Tax	34,063	56,114	54,756	1,358
16/20 M Truck Tax	17,464	15,042	5,693	9,349
In Lieu of Tax	3,182	1,985	1,704	281
Total Taxes	<u>1,326,838</u>	<u>1,386,522</u>	<u>1,273,301</u>	<u>113,221</u>
Intergovernmental				
Special City & County Highway	<u>447,452</u>	<u>430,805</u>	<u>453,722</u>	<u>( 22,917)</u>
Miscellaneous				
Sale of Surplus Property	19,141	19,123		19,123
Other	<u>10,050</u>	<u>37,987</u>		<u>37,987</u>
Total Miscellaneous	<u>29,191</u>	<u>57,110</u>		<u>57,110</u>
Total Cash Receipts / Revenue	<u>1,803,481</u>	<u>1,874,437</u>	<u>1,727,023</u>	<u>147,414</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	573,330	531,358	579,042	47,684
Contractual Services	48,806	44,853	60,720	15,867
Commodities	715,776	706,602	993,300	286,698
Capital Outlay			200,000	200,000
Employee Benefits	247,679	231,576	267,850	36,274
Reimbursed Expense	( 9,263)	( 22,857)	( 10,000)	12,857
Total Maintenance	<u>1,576,328</u>	<u>1,491,532</u>	<u>2,090,912</u>	<u>599,380</u>
Transfers				
Operating Transfers Out	<u>600,000</u>	<u>300,000</u>		<u>( 300,000)</u>
Total Expenditures and Transfers	<u>2,176,328</u>	<u>1,791,532</u>	<u>2,090,912</u>	<u>299,380</u>
Receipts Over (Under)				
Expenditures and Transfers	( 372,847)	82,905		
Unencumbered Cash, Beginning	<u>772,658</u>	<u>399,811</u>		
Unencumbered Cash, Ending	<u>399,811</u>	<u>482,716</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	52,355	54,046	51,131	2,915
Motor Vehicle Tax		4,356	5,158	5,297	( 139)
Recreational Vehicle Tax		107	109	105	4
Delinquent Tax		705	1,087	2,785	( 1,698)
16/20 M Truck Tax		795	612	682	( 70)
Total Cash Receipts / Revenue		<u>58,318</u>	<u>61,012</u>	<u>60,000</u>	<u>1,012</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>58,317</u>	<u>59,000</u>	<u>60,000</u>	<u>1,000</u>
Total Expenditures and Transfers		<u>58,317</u>	<u>59,000</u>	<u>60,000</u>	<u>1,000</u>
Receipts Over (Under)					
Expenditures and Transfers		1	2,012		
Unencumbered Cash, Beginning			1		
Unencumbered Cash, Ending		<u>1</u>	<u>2,013</u>		

Service Program for the Elderly Fund  
 Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	52,494	58,855	56,679	2,176
Motor Vehicle Tax		6,010	6,299	3,517	2,782
Recreational Vehicle Tax		137	115	66	49
Delinquent Tax		1,284	2,405	2,588	( 183)
16/20 M Truck Tax		587	552	269	283
In Lieu of Tax		150	113	81	32
Total Cash Receipts / Revenue		<u>60,662</u>	<u>68,339</u>	<u>63,200</u>	<u>5,139</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>60,661</u>	<u>63,200</u>	<u>63,200</u>	
Total Expenditures and Transfers		<u>60,661</u>	<u>63,200</u>	<u>63,200</u>	
Receipts Over (Under)					
Expenditures and Transfers		1	5,139		
Unencumbered Cash, Beginning			1		
Unencumbered Cash, Ending		<u>1</u>	<u>5,140</u>		

Wilson County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 10,370	10,620	14,300	( 3,680)
Total Cash Receipts / Revenue	<u>10,370</u>	<u>10,620</u>	<u>14,300</u>	<u>( 3,680)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>12,989</u>	<u>10,620</u>	<u>31,900</u>	<u>21,280</u>
Total Expenditures and Transfers	<u>12,989</u>	<u>10,620</u>	<u>31,900</u>	<u>21,280</u>
Receipts Over (Under)				
Expenditures and Transfers	( 2,619)			
Unencumbered Cash, Beginning	<u>2,619</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Wilson County, Kansas  
Special Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ ( 2,122)	( 32)		( 32)
Motor Vehicle Tax	15,892	72		72
Recreational Vehicle Tax	362			
Delinquent Tax	2,493	2,280		2,280
16/20 M Truck Tax	1,524	1,461		1,461
Total Cash Receipts / Revenue	<u>18,149</u>	<u>3,781</u>	<u></u>	<u>3,781</u>
Expenditures and Transfers				
Public Works				
Contractual Services	<u>403</u>	<u>13,875</u>	<u>206,000</u>	<u>192,125</u>
Total Expenditures and Transfers	<u>403</u>	<u>13,875</u>	<u>206,000</u>	<u>192,125</u>
Receipts Over (Under)				
Expenditures and Transfers	17,746	( 10,094)		
Unencumbered Cash, Beginning	<u>273,304</u>	<u>291,050</u>		
Unencumbered Cash, Ending	<u>291,050</u>	<u>280,956</u>		



## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ ( 34)			
Motor Vehicle Tax	3			
Delinquent Tax - Fgn County	18	12	37	( 25)
16/20 M Truck Tax	50			
Total Cash Receipts / Revenue	<u>37</u>	<u>12</u>	<u>37</u>	<u>( 25)</u>
Expenditures and Transfers				
General Government				
Contractual Services	<u>7,500</u>	<u>4,000</u>	<u>54,600</u>	<u>50,600</u>
Total Expenditures and Transfers	<u>7,500</u>	<u>4,000</u>	<u>54,600</u>	<u>50,600</u>
Receipts Over (Under)				
Expenditures and Transfers	( 7,463)	( 3,988)		
Unencumbered Cash, Beginning	<u>54,497</u>	<u>47,034</u>		
Unencumbered Cash, Ending	<u>47,034</u>	<u>43,046</u>		

Wilson County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,007	2,262	2,238	24
Total Cash Receipts / Revenue	<u>2,007</u>	<u>2,262</u>	<u>2,238</u>	<u>24</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>2,569</u>	<u>2,262</u>	<u>5,800</u>	<u>3,538</u>
Total Expenditures and Transfers	<u>2,569</u>	<u>2,262</u>	<u>5,800</u>	<u>3,538</u>
Receipts Over (Under)				
Expenditures and Transfers	( 562)			
Unencumbered Cash, Beginning	<u>562</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Tourism and Convention Promotion Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Transient Guest Tax	\$	<u>300</u>	<u>1,280</u>	<u>5,000</u>	<u>( 3,720)</u>
Total Cash Receipts / Revenue		<u>300</u>	<u>1,280</u>	<u>5,000</u>	<u>( 3,720)</u>
Expenditures and Transfers					
Economic Development					
Contractual Services				<u>16,000</u>	<u>16,000</u>
Total Expenditures and Transfers				<u>16,000</u>	<u>16,000</u>
Receipts Over (Under)					
Expenditures and Transfers		300	1,280		
Unencumbered Cash, Beginning		<u>6,477</u>	<u>6,777</u>		
Unencumbered Cash, Ending		<u>6,777</u>	<u>8,057</u>		

Wilson County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 25,000	15,000
Total Cash Receipts / Revenue	<u>25,000</u>	<u>15,000</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>11,407</u>	<u>16,428</u>
Total Expenditures and Transfers	<u>11,407</u>	<u>16,428</u>
Receipts Over (Under)		
Expenditures and Transfers	13,593	( 1,428 )
Unencumbered Cash, Beginning	<u>34,619</u>	<u>48,212</u>
Unencumbered Cash, Ending	<u><u>48,212</u></u>	<u><u>46,784</u></u>

Wilson County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 10,000	7,000		7,000
Total Cash Receipts / Revenue	<u>10,000</u>	<u>7,000</u>	<u></u>	<u>7,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay			36,600	36,600
Total Expenditures and Transfers			<u>36,600</u>	<u>36,600</u>
Receipts Over (Under)				
Expenditures and Transfers	10,000	7,000		
Unencumbered Cash, Beginning	<u>36,533</u>	<u>46,533</u>		
Unencumbered Cash, Ending	<u>46,533</u>	<u>53,533</u>		

Wilson County, Kansas  
Special Highway Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 300,000	
Total Cash Receipts / Revenue	<u>300,000</u>	
Expenditures and Transfers		
Public Works		
Commodities		10,705
Total Expenditures and Transfers		<u>10,705</u>
Receipts Over (Under)		
Expenditures and Transfers	300,000	( 10,705 )
Unencumbered Cash, Beginning	<u>262,858</u>	<u>562,858</u>
Unencumbered Cash, Ending	<u><u>562,858</u></u>	<u><u>552,153</u></u>

Wilson County, Kansas  
Special Machinery Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 300,000	300,000
Total Cash Receipts / Revenue	<u>300,000</u>	<u>300,000</u>
Expenditures and Transfers		
Equipment		
Public Works	<u>196,787</u>	<u>392,095</u>
Total Expenditures and Transfers	<u>196,787</u>	<u>392,095</u>
Receipts Over (Under)		
Expenditures and Transfers	103,213	( 92,095 )
Unencumbered Cash, Beginning	311,513	414,757
Prior Year Encumbr. Cancelled	<u>31</u>	<u>          </u>
Unencumbered Cash, Ending	<u><u>414,757</u></u>	<u><u>322,662</u></u>

Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$	10,239		
Licenses, Fees, and Permits				
Emergency Telephone Tax		25,855	50,528	35,000
Total Cash Receipts / Revenue		36,094	50,528	35,000
Expenditures and Transfers				
Public Safety				
Contractual Services		43,367	20,785	68,000
Total Expenditures and Transfers		43,367	20,785	68,000
Receipts Over (Under)				
Expenditures and Transfers	(	7,273)	29,743	
Unencumbered Cash, Beginning		21,946	14,673	
Unencumbered Cash, Ending		14,673	44,416	



Emergency Telephone Service - Wireless Fund  
Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$	69,515		
Licenses, Fees, and Permits				
Emergency Telephone Tax		23,125	16,067	35,000 ( 18,933)
Total Cash Receipts / Revenue		92,640	16,067	35,000 ( 18,933)
Expenditures and Transfers				
Public Safety				
Contractual Services		94,780	28,556	36,000 7,444
Total Expenditures and Transfers		94,780	28,556	36,000 7,444
Receipts Over (Under)				
Expenditures and Transfers	(	2,140)	( 12,489)	
Unencumbered Cash, Beginning		37,691	35,551	
Unencumbered Cash, Ending		35,551	23,062	

Wilson County, Kansas  
Jail Bond and Interest Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Countywide Sales Tax	\$	24,110	410	410
Total Cash Receipts / Revenue		<u>24,110</u>	<u>410</u>	<u>410</u>
Expenditures and Transfers				
Transfers				
Residual Equity Transfer Out		537,120	285,177	( 285,177)
Total Expenditures and Transfers		<u>537,120</u>	<u>285,177</u>	<u>( 285,177)</u>
Receipts Over (Under)				
Expenditures and Transfers	(	513,010)	( 284,767)	
Unencumbered Cash, Beginning		<u>797,777</u>	<u>284,767</u>	
Unencumbered Cash, Ending		<u>284,767</u>	<u></u>	

Wilson County, Kansas  
Motor Vehicle Operating Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 87,204	93,210
Total Cash Receipts / Revenue	<u>87,204</u>	<u>93,210</u>
Expenditures and Transfers		
General Government		
Personal Services	36,673	38,983
Contractual Services	15,128	21,102
Commodities	10,929	10,195
Capital Outlay	1,128	788
Employee Benefits	6,170	6,367
Total General Government	<u>70,028</u>	<u>77,435</u>
Transfers		
Operating Transfers Out	19,967	5,755
Total Expenditures and Transfers	<u>89,995</u>	<u>83,190</u>
Receipts Over (Under)		
Expenditures and Transfers	( 2,791 )	10,020
Unencumbered Cash, Beginning	<u>4,474</u>	<u>1,683</u>
Unencumbered Cash, Ending	<u><u>1,683</u></u>	<u><u>11,703</u></u>

Wilson County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,077	2,945
Total Cash Receipts / Revenue	<u>7,077</u>	<u>2,945</u>
Expenditures and Transfers		
General Government		
Personal Services		2,100
Contractual Services	1,235	1,129
Commodities	543	
Total Expenditures and Transfers	<u>1,778</u>	<u>3,229</u>
Receipts Over (Under)		
Expenditures and Transfers	5,299	( 284 )
Unencumbered Cash, Beginning	<u>6,771</u>	<u>12,070</u>
Unencumbered Cash, Ending	<u><u>12,070</u></u>	<u><u>11,786</u></u>

Wilson County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 1,286	5,506
Total Cash Receipts / Revenue	<u>1,286</u>	<u>5,506</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	563	
Commodities	<u>4,624</u>	<u>119</u>
Total Expenditures and Transfers	<u>5,187</u>	<u>119</u>
Receipts Over (Under)		
Expenditures and Transfers	( 3,901)	5,387
Unencumbered Cash, Beginning	<u>8,950</u>	<u>5,049</u>
Unencumbered Cash, Ending	<u><u>5,049</u></u>	<u><u>10,436</u></u>

Wilson County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 9,718	11,740
Use of Money and Property		
Interest on Investments	141	62
Total Cash Receipts / Revenue	<u>9,859</u>	<u>11,802</u>
Expenditures and Transfers		
General Government		
Contractual Services	14,194	5,350
Total Expenditures and Transfers	<u>14,194</u>	<u>5,350</u>
Receipts Over (Under)		
Expenditures and Transfers	( 4,335)	6,452
Unencumbered Cash, Beginning	<u>15,489</u>	<u>11,154</u>
Unencumbered Cash, Ending	<u><u>11,154</u></u>	<u><u>17,606</u></u>

Wilson County, Kansas  
 Sheriff's Special Donations Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 1,138	1,820
Total Cash Receipts / Revenue	<u>1,138</u>	<u>1,820</u>
Expenditures and Transfers		
Public Safety		
Commodities	<u>708</u>	<u>1,918</u>
Total Expenditures and Transfers	<u>708</u>	<u>1,918</u>
Receipts Over (Under)		
Expenditures and Transfers	430	( 98 )
Unencumbered Cash, Beginning	<u>2,090</u>	<u>2,520</u>
Unencumbered Cash, Ending	<u><u>2,520</u></u>	<u><u>2,422</u></u>

Wilson County, Kansas  
Community Corrections Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	360,829
Total Cash Receipts / Revenue		360,829
Expenditures and Transfers		
Public Safety		
Personal Services		262,971
Contractual Services		44,588
Employee Benefits		42,240
Reimbursed Expense		( 720)
Total Expenditures and Transfers		349,079
Receipts Over (Under)		
Expenditures and Transfers		11,750
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		11,750



Wilson County, Kansas  
Registered Offenders Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,060	3,250
Total Cash Receipts / Revenue	<u>1,060</u>	<u>3,250</u>
Expenditures and Transfers		
Public Safety		
Commodities	88	2,393
Total Expenditures and Transfers	<u>88</u>	<u>2,393</u>
Receipts Over (Under)		
Expenditures and Transfers	972	857
Unencumbered Cash, Beginning		972
Unencumbered Cash, Ending	<u>972</u>	<u>1,829</u>

Wilson County, Kansas  
 Bioterrorism Grant Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 5,450	3,770
Total Cash Receipts / Revenue	<u>5,450</u>	<u>3,770</u>
Expenditures and Transfers		
Health		
Contractual Services	53	535
Commodities	<u>2,547</u>	<u>2,017</u>
Total Expenditures and Transfers	<u>2,600</u>	<u>2,552</u>
Receipts Over (Under)		
Expenditures and Transfers	2,850	1,218
Unencumbered Cash, Beginning	<u>5,181</u>	<u>8,031</u>
Unencumbered Cash, Ending	<u><u>8,031</u></u>	<u><u>9,249</u></u>

Wilson County, Kansas  
SLVC Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 63,999	
Total Cash Receipts / Revenue	<u>63,999</u>	
Expenditures and Transfers		
General Government		
Contractual Services		974
Commodities	13,322	25,027
Reimbursed Expense		( 737 )
Total General Government	<u>13,322</u>	<u>25,264</u>
Health		
Personal Services		5,933
Total Expenditures and Transfers	<u>13,322</u>	<u>31,197</u>
Receipts Over (Under)		
Expenditures and Transfers	50,677	( 31,197 )
Unencumbered Cash, Beginning		50,677
Unencumbered Cash, Ending	<u>50,677</u>	<u>19,480</u>

Wilson County, Kansas  
Federal Aid - Health Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 2,534	500
Miscellaneous		
Other		385
Total Cash Receipts / Revenue	<u>2,534</u>	<u>885</u>
Expenditures and Transfers		
Health		
Commodities	2,427	385
Total Expenditures and Transfers	<u>2,427</u>	<u>385</u>
Receipts Over (Under)		
Expenditures and Transfers	107	500
Unencumbered Cash, Beginning		107
Unencumbered Cash, Ending	<u>107</u>	<u>607</u>

Wilson County, Kansas  
Flex-Savings Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Payroll Withholdings and Benefits	\$	121,410
Total Cash Receipts / Revenue		121,410
Expenditures and Transfers		
General Government		
Employee Benefits		34,655
Total Expenditures and Transfers		34,655
Receipts Over (Under)		
Expenditures and Transfers		86,755
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		86,755

Wilson County, Kansas  
Community Development Block Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	1,086	1,086
Unencumbered Cash, Ending	1,086	1,086

Wilson County, Kansas  
LEPC Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Contractual Services	16,366	
Total Expenditures and Transfers	16,366	
Receipts Over (Under)		
Expenditures and Transfers	( 16,366)	
Unencumbered Cash, Beginning	16,366	
Unencumbered Cash, Ending		

Wilson County, Kansas  
FEMA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 4,783	
State Grant	638	
Total Cash Receipts / Revenue	<u>5,421</u>	
Expenditures and Transfers		
Disaster Recovery		
Public Works	5,421	
Total Expenditures and Transfers	<u>5,421</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		



Wilson County, Kansas  
Emergency Preparedness Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 20,267	652
Total Cash Receipts / Revenue	<u>20,267</u>	<u>652</u>
Expenditures and Transfers		
General Government		
Contractual Services	4,604	21,970
Commodities	<u>14,402</u>	<u>        </u>
Total Expenditures and Transfers	<u>19,006</u>	<u>21,970</u>
Receipts Over (Under)		
Expenditures and Transfers	1,261	( 21,318)
Unencumbered Cash, Beginning	20,629	21,890
Prior Year Encumbr. Cancelled	<u>        </u>	<u>40</u>
Unencumbered Cash, Ending	<u><u>21,890</u></u>	<u><u>612</u></u>

Wilson County, Kansas  
Clock Tower Donations Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 1,225	
Total Cash Receipts / Revenue	<u>1,225</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>1,307</u>	68
Total Expenditures and Transfers	<u>1,307</u>	<u>68</u>
Receipts Over (Under)		
Expenditures and Transfers	( 82)	( 68)
Unencumbered Cash, Beginning	50	68
Prior Year Encumbr. Cancelled	<u>100</u>	
Unencumbered Cash, Ending	<u><u>68</u></u>	<u><u>68</u></u>

Wilson County, Kansas  
 Juvenile Justice Authority Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	436,517
Total Cash Receipts / Revenue		436,517
Expenditures and Transfers		
General Government		
Personal Services		255,092
Contractual Services		76,204
Commodities		73
Employee Benefits		39,177
Reimbursed Expense		( 40)
Total Expenditures and Transfers		370,506
Receipts Over (Under)		
Expenditures and Transfers		66,011
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		66,011

Wilson County, Kansas  
 Diversion Fees Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 14,739	15,316
Total Cash Receipts / Revenue	<u>14,739</u>	<u>15,316</u>
Expenditures and Transfers		
General Government		
Contractual Services	7,262	13,655
Commodities	<u>4,268</u>	<u>610</u>
Total Expenditures and Transfers	<u>11,530</u>	<u>14,265</u>
Receipts Over (Under)		
Expenditures and Transfers	3,209	1,051
Unencumbered Cash, Beginning	<u>10,786</u>	<u>13,995</u>
Unencumbered Cash, Ending	<u><u>13,995</u></u>	<u><u>15,046</u></u>

Wilson County, Kansas  
 KDHE - BWM Site Cleanup Grant Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	4,625	4,625
Unencumbered Cash, Ending	4,625	4,625

Wilson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Altoona City, General	\$	28,077	28,077	
Altoona City, Library		3,388	3,388	
Altoona City, Bond & Interest		9,938	9,938	
Benedict City, General		2,244	2,244	
Buffalo City, General		39,718	39,718	
Buffalo City, Bond & Interest		14,535	14,535	
Coyville City, General		3,189	3,189	
Fredonia City, General		518,809	518,809	
Fredonia City, Bond & Interest		81,646	81,646	
Fredonia City, Library		122,744	122,744	
Fredonia City, Employee Benefits		5	5	
Fredonia City, Special Weeds		568	568	
Neodesha City, General		392,102	388,970	3,132
Neodesha City, Library		64,755	64,201	554
Neodesha City, Recreation		6	6	
Neodesha City, Industrial Dev.		11,941	11,877	64
Neodesha City, Weed	675	7,582	8,257	
Neodesha City, Sewer		79,118	79,118	
New Albany City, General		1,470	1,470	
Subtotal Cities	<u>675</u>	<u>1,381,835</u>	<u>1,378,760</u>	<u>3,750</u>
Townships:				
Cedar Township, General		1	2	( 1)
Chetopa Township, General		522	522	
Chetopa Township, Cemetery		3,076	3,076	
Fall River Township, General		1,057	1,057	
Fall River Township, Building		155	155	
Fall River Township, Cemetery		4,504	4,504	
Guilford Township, General		1,058	1,058	
Guilford Township, Fire		2,094	2,094	
Neodesha Township, General		3,974	3,970	4
Neodesha Township, Fire		14,673	14,662	11
Newark Township, General	1	24	25	
Newark Township, Fire	1	67	68	
Pleasant Valley Township, General		1,129	1,129	
Prairie Township, General		399	399	
Verdigris Township, General		1,086	1,086	
Subtotal Townships	<u>2</u>	<u>33,819</u>	<u>33,807</u>	<u>14</u>
Schools:				
U.S.D. #447 General	385	27,470	27,855	
U.S.D. #447 Supplemental General		34,102	34,102	
U.S.D. #447 Recreation Commission		3,133	3,133	
U.S.D.#387, General	3,870	372,004	375,874	
U.S.D.#387, Supplemental General		455,027	455,027	
U.S.D.#461, General	2,590	366,012	367,052	1,550
U.S.D.#461, Capital Outlay		286	115	171
U.S.D.#461, Bond & Interest		181,421	180,877	544
U.S.D. #461, Supplemental General		687,920	685,489	2,431

Wilson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
U.S.D. #461, Recreation Commission		47,231	47,076	155
U.S.D.#484, General	3,984	659,970	663,954	
U.S.D.#484, Capital Outlay		165,013	165,013	
U.S.D.#484, Bond & Interest		2	2	
U.S.D.#484, Supplemental General		880,502	880,502	
U.S.D. #484 Recreation		61,899	61,899	
Subtotal Schools	<u>10,829</u>	<u>3,941,992</u>	<u>3,947,970</u>	<u>4,851</u>
Cemeteries:				
High Prairie #1, Cem 23		6,169	6,169	
Buffalo #2, Cem 24,		7,425	7,425	
Maple Grove #3, Cem 25		3,319	3,319	
Little Sandy #40, Cem 26		1,145	1,145	
Farmington #5, Cem 27		3,722	3,722	
Grandview #6Jt. Cem 28		2,822	2,822	
Big Sandy #7, Cem 29	1	33	33	1
Bachelor #8, Cem 30		1,246	1,246	
Pleasant Valley #9, Cem 31		2,258	2,258	
Cedar #10, Cem 32		27,630	27,630	
Vilas Bethel #11, Cem 33		3,472	3,472	
Mt. Pleasant #12, Cem 34		2,213	2,213	
Coyville #13, Cem 35		2,974	2,974	
Varner Ross #14, Cem 36		3,055	3,055	
Talleyrand #15, Cem 37		4,284	4,284	
Star #16, Cem 38		2,166	2,166	
Caley #17Jt, Cem 39		1,046	1,046	
Shelly #18, Cem 40		2,052	2,052	
Colfax Village Creek #19, Cem 41		2,491	2,491	
Subtotal Cemeteries	<u>1</u>	<u>79,522</u>	<u>79,522</u>	<u>1</u>
Watershed Districts:				
Elk River Jt47, Watershed		1,045	1,045	
Cedar Creek Jt56 Watershed		16	15	1
Duck Creek Jt 59 Watershed		6,911	6,911	
Tri Creed Jt 100, Watershed		43,963	43,963	
Turkey Creek Jt 103, Watershed		1,039	1,039	
Subtotal Watershed Districts		<u>52,974</u>	<u>52,973</u>	<u>1</u>
Regional Library:				
		80,678	80,668	10
		6,001	6,000	1
Subtotal Regional Library		<u>86,679</u>	<u>86,668</u>	<u>11</u>
Total Subdivisions	<u>11,507</u>	<u>5,576,821</u>	<u>5,579,700</u>	<u>8,628</u>
State Funds:				
		80,068	79,990	78
		40,034	39,995	39
		13,420	13,420	
Total State Funds		<u>133,522</u>	<u>133,405</u>	<u>117</u>

Wilson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	162,964	1,777,009	1,882,998	56,975
Motor Vehicle Licenses	251	647,458	648,054	( 345 )
Driver License Fees	34	23,444	23,478	
Game Licenses	477	14,248	13,736	989
MVR Copy Fees		350	350	
Heritage Trust	554	2,054	2,118	490
Unclaimed Money	4,818	4,850	1,128	8,540
Cash Bond Deposits	10,670	11	673	10,008
Sales Tax	22,552	368,132	372,282	18,402
State Election Fees		595	595	
IRP - Large Trucks		421,505	421,505	
State VIN Fees	27	807	798	36
Oil & Gas Depletion Fund	525	81,111		81,636
Treasurer's Holding Account	8,260	5,890	10,169	3,981
Total Other Agency Funds	<u>211,132</u>	<u>3,347,464</u>	<u>3,377,884</u>	<u>180,712</u>
Distributable Funds:				
Current Tax	5,671,389	10,211,215	9,852,128	6,030,476
Delinquent Tax	4,502	472,388	473,227	3,663
Motor Vehicle Tax	3,388	997,398	996,737	4,049
Recreational Vehicle Tax		17,904	17,814	90
Mineral Production Tax		44,269	44,269	
Local Alcoholic Liquor		15,144	15,144	
In Lieu of Tax	11,445	14,362	25,807	
Neighborhood Revitalization		11,991	11,991	
Total Distributable Funds	<u>5,690,724</u>	<u>11,784,671</u>	<u>11,437,117</u>	<u>6,038,278</u>
Total Agency Funds	<u>5,913,363</u>	<u>20,842,478</u>	<u>20,528,106</u>	<u>6,227,735</u>



County of Wilson, Kansas  
Reconciliation of 2011 Tax Roll  
For the Year Ended December 31, 2012

Schedule 4

<u>County Clerk's Abstract of Taxes Levied</u>	\$	10,588,462
Add: Supplemental Tax Roll		16,890
Deduct: Taxes Abated		<u>(236,465)</u>
Tax Roll as Adjusted		<u><u>10,368,887</u></u>
 <u>County Treasurer's Accounting:</u>		
Net Current Tax Collections	\$	9,822,441
Uncollected:		
Personal Property	62,311	
Real Estate	<u>484,135</u>	
Total Uncollected		<u>546,446</u>
Net Tax Roll		<u><u>10,368,887</u></u>

County of Wilson, Kansas  
Rhonda Willard, County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 1 of 4)

Balance - January 1		\$	220
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Receipts:

Fish and Game Licenses	\$	13,943	
Clerk's Fees		1,708	
Other		<u>316</u>	
Total Receipts			15,967

Disbursements:

To County Treasurer:		<u>15,967</u>
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Balance - December 31		<u><u>220</u></u>
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County of Wilson, Kansas  
Teresa Young, Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 2 of 4)

Balance - January 1 \$ 0

Receipts:

Mortgage Registration Fees	\$ 51,357
Heritage Trust Fees	2,054
Recording Fees and Maps	19,656
Fax and Copy Fees	4,966
Technology Fund Fees	<u>11,772</u>

Total Receipts 89,805

Disbursements:

To County Treasurer	<u>89,805</u>
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Balance - December 31 0

County of Wilson, Kansas  
Janel Downey, Clerk of the District Court  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 3 of 4)

Balance - January 1		\$ 137,449
<u>Receipts:</u>		
Clerk Fee State	\$ 155,809	
LETC	30,423	
IDS	1,035	
Criminal Probation Fee	11,227	
Driver License Reinstatement	7,528	
Indigent Defense Fee (BIDS)	2,154	
Checking Interest	193	
Fines, Penalties and Forfeitures	220,272	
Marriage License Fee	3,304	
KBI DNA Database Fee	4,011	
Clerk Fee County	5,101	
Prosecuting Attorney Training Fund	4,805	
Juvenile Supervision Fee	2,142	
Attorney Fee County	38,686	
Witness Fee	115	
Alcohol/Blood/Drug Testing	4,497	
Miscellaneous Fees	799	
Finger Print Fee	2,890	
FG Prosecution Fee	310	
Law Library Fee	18,604	
Attorney Fee State	22,471	
KBI Lab Fee	10,319	
Criminal /Juvenile/ Civil Bond	38,674	
Restitution	37,333	
Overage Refund	813	
Unapplied Receipts	80,004	
Judgments Payable	75,194	
Unclaimed Property	134	
Judicial Branch Surcharge	67,432	
Total Receipts		846,279
<u>Disbursements:</u>		
Clerk Fee State	\$ 155,809	
LETC	30,423	
IDS	1,035	
Criminal Probation Fee	11,227	
Driver License Reinstatement	7,528	
Indigent Defense Fee (BIDS)	2,154	
Checking Interest	210	
Fines, Penalties and Forfeitures	220,272	
Marriage License Fee	3,304	
KBI DNA Database Fee	4,011	
Clerk Fee County	5,101	
Prosecuting Attorney Training Fund	4,805	
Juvenile Supervision Fee	2,142	
Attorney Fee County	38,686	
Witness Fee	115	
Alcohol/Blood/Drug Testing	4,497	
Miscellaneous Fees	799	
Finger Print Fee	2,890	
FG Prosecution Fee	310	
Law Library Fee	18,604	
Attorney Fee State	22,471	
KBI Lab Fee	10,319	
Criminal /Juvenile/ Civil Bond	53,632	
Restitution	37,239	
Overage Refund	777	
Unapplied Receipts	80,698	
Judgments Payable	106,993	
Unclaimed Property	81	
Judicial Branch Surcharge	67,432	
Total Disbursements		893,564
Balance - December 31		90,164
Composition of Ending Balance:		
Demand Deposit, State Bank of Fredonia, Fredonia, Kansas		90,164

County of Wilson, Kansas  
Dan Bath, Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 4 of 4)

Balance - January 1		\$	
<u>Receipts:</u>			
Sheriff Fees	\$	9,140	
Jail Keep and Work Release		83,279	
Commissary and Commissions		34,615	
VIN Fees		7,930	
Miscellaneous Reimbursements		<u>2,332</u>	
Total Receipts			137,296
<u>Disbursements:</u>			
To County Treasurer:			<u>137,296</u>
Balance - December 31			<u><u>0</u></u>

Wilson County, Kansas  
Reconciliation of Expenditures  
For the Year Ended December 31, 2012

Schedule 6

Total Expenditures per Schedule 1	\$ 7,102,160
Plus Non Budgeted Funds:	
Special Equipment Reserve	16,428
Special Highway	10,705
Special Machinery	392,095
Special Auto Fund	83,190
Prosecuting Attorney Training	3,229
Special Law Enforcement Trust Fund	119
Register of Deeds Technology Fund	5,350
Sheriff's Special Donations	1,918
Community Corrections	349,079
Registered Offenders	2,393
Bioterrorism Grant	2,552
SLVC Grant	31,197
Federal Aid - Health	385
Flex-Savings	34,655
LEPC Grant	
FEMA Grant	
Emergency Preparedness Grant	21,970
Clock Tower Donations	68
Juvenile Justice Authority	370,506
Diversion Fees	<u>14,265</u>
Total Expenditures per Financial Statement	<u><u>8,442,264</u></u>